## **Order**

V

Michigan Supreme Court Lansing, Michigan

April 23, 2010

Marilyn Kelly, Chief Justice

139748 & (63)

Michael F. Cavanagh Elizabeth A. Weaver Maura D. Corrigan Robert P. Young, Jr. Stephen J. Markman Diane M. Hathaway, Justices

FIRST INDUSTRIAL, L.P., Plaintiff-Appellee, Cross-Appellant,

> SC: 139748 COA: 282742

Ct of Claims: 06-000004-MT

DEPARTMENT OF TREASURY, Defendant-Appellant, Cross-Appellee.

On April 13, 2010, the Court heard oral argument on the application for leave to appeal the August 18, 2009 judgment of the Court of Appeals and the application for leave to appeal as cross-appellant. On order of the Court, the application is again considered. MCR 7.302(H)(1). In lieu of granting leave to appeal, we REVERSE the judgment of the Court of Appeals and REINSTATE the decision of the Court of Claims. The Treasury Department's interpretation of MCL 208.23b does not conflict with the statute's plain meaning. The Court of Appeals failed to give respectful consideration to the long-standing policy of the Department of Treasury and failed to give cogent reasons for reversal. *In re Rovas Complaint*, 482 Mich 90, 103 (2008); *Boyer-Campbell v Fry*, 271 Mich 282, 296-297 (1935). The application for leave to appeal as cross-appellant is DENIED, because we are not persuaded that the questions presented should be reviewed by this Court.



I, Corbin R. Davis, Clerk of the Michigan Supreme Court, certify that the foregoing is a true and complete copy of the order entered at the direction of the Court.

April 23, 2010

Chlin R. Danis
Clerk

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